

## GENERAL FUND

**General Fund** – to account for all revenues and expenditures of the County, which are not accounted for in the other funds. Revenues are primarily derived from general property taxes, other local taxes, licenses, permits and fees, revenues from the Commonwealth of Virginia and Federal grants.

A significant part of the General Fund's revenues is provided to the County of York Public Schools to fund operations and transferred to other funds to meet debt service requirements, to assist with the operations of Virginia Public Assistance and to fund construction projects.

**COUNTY OF YORK, VIRGINIA**  
 Budgetary Comparison Schedule  
 General Fund - Revenues and Other Financing Sources  
 Year Ended June 30, 2003

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
General property taxes:				
Real property taxes	\$ 36,807,500	\$ 36,807,500	\$ 36,471,698	\$ (335,802)
Real and personal property taxes - public service corporation	3,700,000	3,700,000	3,677,768	(22,232)
Personal property taxes	14,303,500	14,303,500	14,955,082	651,582
Machinery and tools taxes	1,350,000	1,350,000	1,401,971	51,971
Current taxes - boats > 5 tons	25,000	25,000	31,102	6,102
Penalties and interest	450,000	450,000	549,873	99,873
Total general property taxes	<u>56,636,000</u>	<u>56,636,000</u>	<u>57,087,494</u>	<u>451,494</u>
Other local taxes:				
Local sales and use taxes	4,950,000	4,950,000	5,783,873	833,873
Business license taxes	3,255,600	3,255,600	3,753,613	498,013
Consumer utility taxes	-	-	254,125	254,125
Franchise license taxes	455,000	455,000	567,661	112,661
Motor vehicle licenses	1,145,200	1,145,200	1,186,793	41,593
Bank stock taxes	140,000	140,000	100,108	(39,892)
Taxes on recordation and wills	880,000	880,000	1,190,722	310,722
Hotel and motel room taxes	1,950,000	1,950,000	1,830,095	(119,905)
Restaurant food taxes	3,000,000	3,073,496	3,146,992	73,496
Emergency telephone service taxes	800,000	800,000	780,394	(19,606)
Other	112,000	112,000	108,714	(3,286)
Total other local taxes	<u>16,687,800</u>	<u>16,761,296</u>	<u>18,703,090</u>	<u>1,941,794</u>
From the Federal Government:				
Payments in lieu of taxes	<u>3,000</u>	<u>3,000</u>	<u>5,414</u>	<u>2,414</u>
Categorical aid:				
Domestic Violence Grant	30,000	30,000	18,380	(11,620)
DMV - Highway Safety Grant	-	2,000	7,500	5,500
DMV - Safety Town	-	-	1,223	1,223
Family Self Sufficiency Coordinator Funding	-	-	45,849	45,849
Right Choices for Youth	-	10,000	5,000	(5,000)
FEMA - CERT Program	-	7,000	7,000	-
FEMA - Emergency Ops Planning	-	15,494	15,494	-

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Central Service Administration	\$ -	\$ -	\$ 72,608	\$ 72,608
Revenue Maximization	-	-	31,321	31,321
Department of Justice	-	52,058	52,057	(1)
Bulletproof Vest Partnership Program	-	-	4,715	4,715
Bureau of Justice Assistance Grant	-	67,675	67,675	-
Public Safety Partnership and Community Policing Grants	150,000	150,000	163,250	13,250
Department of Criminal Justice	-	5,000	5,000	-
Drug asset money	-	371	371	-
Total categorical aid	<u>180,000</u>	<u>339,598</u>	<u>497,443</u>	<u>157,845</u>
Total revenues from the Federal Government	<u>183,000</u>	<u>342,598</u>	<u>502,857</u>	<u>160,259</u>
From the Commonwealth of Virginia:				
Non-categorical aid:				
ABC profits	130,000	130,000	67,875	(62,125)
Wine taxes	64,000	64,000	62,847	(1,153)
Mobile home taxes	24,000	24,000	12,514	(11,486)
Rolling stock taxes	<u>20,000</u>	<u>20,000</u>	<u>16,953</u>	<u>(3,047)</u>
Total non-categorical aid	<u>238,000</u>	<u>238,000</u>	<u>160,189</u>	<u>(77,811)</u>
Categorical aid:				
Shared expenses:				
Commonwealth's Attorney	444,500	444,500	397,278	(47,222)
Sheriff	2,176,438	2,176,438	2,109,637	(66,801)
Commissioner of the Revenue	179,700	179,700	157,132	(22,568)
Treasurer	171,300	171,300	156,533	(14,767)
Medical Examiner's fees	200	200	150	(50)
Registrar/Electoral Board	50,000	50,000	46,940	(3,060)
Civil Defense	44,000	44,000	40,349	(3,651)
Clerk of the Circuit Court	<u>360,000</u>	<u>384,163</u>	<u>342,309</u>	<u>(41,854)</u>
Total shared expenses	<u>3,426,138</u>	<u>3,450,301</u>	<u>3,250,328</u>	<u>(199,973)</u>
Other categorical aid:				
Emergency services grants	20,000	22,000	22,000	-
Fire and life safety grants	-	5,277	73,682	68,405
Fire program funds	65,000	75,450	75,450	-
Two for Life	23,000	23,231	23,231	-
Wireless E911 services	72,000	75,135	99,870	24,735

(Continued)

**COUNTY OF YORK, VIRGINIA**  
 Budgetary Comparison Schedule  
 General Fund - Revenues and Other Financing Sources  
 Year Ended June 30, 2003

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Community services grants	\$ 86,000	\$ 86,000	\$ 92,466	\$ 6,466
Virginia IDA Grant	-	49,381	49,881	500
Emergency home repair	10,000	10,000	5,540	(4,460)
Accessibility Rehab Program	-	8,058	8,649	591
Arts Commission	-	5,000	5,000	-
Chesapeake Bay Grant	-	5,000	5,000	-
Library funds	204,000	229,579	195,142	(34,437)
Dry Well Replacement Program	-	25,000	-	(25,000)
Litter control	10,000	8,880	8,880	-
VJCCA	155,444	76,420	76,420	-
Victim/Witness Grant	94,000	94,000	87,889	(6,111)
Virginia Department of Housing	-	3,110	-	(3,110)
VDOT Revenue Sharing	-	140,000	50,000	(90,000)
Drug asset money	-	3,532	3,532	-
Other	-	-	5,698	5,698
Total other categorical aid	<u>739,444</u>	<u>945,053</u>	<u>888,330</u>	<u>(56,723)</u>
Total categorical aid	<u>4,165,582</u>	<u>4,395,354</u>	<u>4,138,658</u>	<u>(256,696)</u>
Total revenues from the Commonwealth of Virginia	<u>4,403,582</u>	<u>4,633,354</u>	<u>4,298,847</u>	<u>(334,507)</u>
Permits, privilege fees and regulatory licenses:				
Animal licenses	27,000	27,000	20,358	(6,642)
Permits and other licenses	<u>645,900</u>	<u>645,900</u>	<u>707,657</u>	<u>61,757</u>
Total permits, privilege fees and regulatory licenses	<u>672,900</u>	<u>672,900</u>	<u>728,015</u>	<u>55,115</u>
Fines and forfeitures	<u>118,600</u>	<u>118,600</u>	<u>203,218</u>	<u>84,618</u>
Revenues from use of money and property:				
Use of money	1,295,000	1,295,140	479,236	(815,904)
Use of property	<u>297,500</u>	<u>297,500</u>	<u>306,045</u>	<u>8,545</u>
Total revenues from use of money and property	<u>1,592,500</u>	<u>1,592,640</u>	<u>785,281</u>	<u>(807,359)</u>

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Charges for services:				
Court costs	\$ 120,000	\$ 120,000	\$ 366,054	\$ 246,054
Charges for Commonwealth's Attorney	4,000	4,000	6,308	2,308
Charges for law enforcement and traffic control	12,000	84,818	87,345	2,527
Charges for parks and recreation	396,200	396,200	345,671	(50,529)
Charges for library	51,000	51,000	69,588	18,588
Charges for mosquito control	6,300	46,300	4,796	(41,504)
Charges for self insurance	65,555	65,555	65,555	-
Charges for other	2,000	2,000	1,251	(749)
Total charges for services	<u>657,055</u>	<u>769,873</u>	<u>946,568</u>	<u>176,695</u>
Miscellaneous:				
Fiscal agent fees	139,000	139,000	139,278	278
Miscellaneous	74,600	118,865	214,378	95,513
Total miscellaneous revenues	<u>213,600</u>	<u>257,865</u>	<u>353,656</u>	<u>95,791</u>
Recovered costs:				
Local - Poquoson	123,000	123,000	154,627	31,627
Streetlight operations	31,000	31,000	31,925	925
Library - E-rate funds	-	-	6,728	6,728
Total recovered costs	<u>154,000</u>	<u>154,000</u>	<u>193,280</u>	<u>39,280</u>
Total revenues	<u>81,319,037</u>	<u>81,939,126</u>	<u>83,802,306</u>	<u>1,863,180</u>
Other financing sources	-	-	-	-
Total revenues and other financing sources	<u>\$ 81,319,037</u>	<u>\$ 81,939,126</u>	<u>\$ 83,802,306</u>	<u>\$ 1,863,180</u>

The accompanying notes are an integral part of the required supplementary information.